



Ministry of Revenue
Retail Sales Tax Branch

Registered Vendor — Retail Sales Tax Return

		Dollars				Cents	
1	Total Sales In Ontario					0	0
2	Tax Collectable on Sales						
3	Tax on Purchases for own Consumption						
4	Sub-Total (2+3)						
5	Current Penalty (5% of 4)	L F D	YY	MM	DD		
6	Sub-Total (4 + 5)						
7	Compensation						
8	Sub-Total (6 - 7)						
9	Adjustment <input type="checkbox"/> + or <input type="checkbox"/> - (See Reverse)						
10	Tax Amount paid (8 + or - 9)						

RETURN DUE DATE

This Return covers the period

FROM

TO

Permit Number

YM

Certification — To the best of my knowledge and belief the statements on both sides of the Return are certified to be correct.

Signature..... Title.....

Date...../...../..... Telephone (.....).....

Adjustment Calculation

If you are making an adjustment to your Return (line 9 on the front of this Return), please complete the adjustment calculation giving your reasons:

Avoid Assessments — complete this Return according to instructions enclosed and file on or before RETURN DUE DATE.

Assessment — Indicate Assessment Number

Tax Adjustment (Explain)

Compensation Adjustment (Explain)

Other (Explain)

Reason

Addition

Deduction

Sub - Totals

Net Adjustment

Enter on line 9 of the front of the Return.

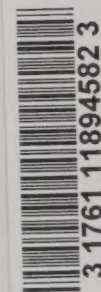
CA20N
RU
-2211

Ontario

Retail Sales Tax Branch

Queen's Park
Toronto, Ontario
M7A 1X9

Government Publications



Your Guide
for
Completing
Retail Sales
Tax
Returns

DEPOSITORY LIBRARY MATERIAL

PLEASE READ CAREFULLY

It is recommended that all vendors follow instructions carefully. By doing so, errors and delays can be avoided. If you have any questions, please contact your DISTRICT OFFICE. One of the information officers will be pleased to help you.

A PAYMENT MAY BE MADE FREE OF CHARGE AT YOUR CHARTERED BANK IN ONTARIO

On or before the RETURN DUE DATE take the completed form and your payment to your bank. Payment by cheque or money order should be made payable in Canadian funds to the TREASURER OF ONTARIO. Cash is also acceptable. The teller will stamp both parts of the form and return the top to you for your records. Your payment will be credited to your account with the Ontario Government.

B MAILING YOUR RETURN AND PAYMENT

Mail the lower part of the form, with your remittance, in the return envelope. The date the Ontario Government receives your payment must not be later than the RETURN DUE DATE on the front of the Return. Remittance should be by cheque or money order payable in Canadian funds to the TREASURER OF ONTARIO. Do not mail cash, or stamps.

C RETURN DUE DATE

Any Return received later than the RETURN DUE DATE shown on the Return is subject to penalty for late filing (see line 5).

D PERMIT NUMBER

Always quote your Permit Number when writing the Retail Sales Tax Office.

E CERTIFICATION

The certification on the front of your Return must be signed by an authorized person. Failure to sign the Return could result in it being rejected as invalid, in which case compensation would be disallowed and penalties assessed.

RETURNS RECEIVED LATE

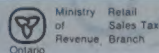
All Returns received later than the RETURN DUE DATE are subject to the following assessment:

- (i) Late filing penalty—5% of tax due (line 2 & 3)
- (ii) disallowance of compensation
- (iii) interest on tax due at the prescribed rate. (For prescribed rate contact your District Office)

RETURNS RECEIVED WITHOUT REMITTANCE FOR FULL TAX LIABILITY

All returns received without a remittance covering the tax liability in full are subject to the following assessments:

- (i) penalty—5% of unpaid tax
- (ii) disallowance of compensation
- (iii) interest on unpaid tax due at the prescribed rate. (For prescribed rate contact your District Office)



KEEP THIS PORTION FOR YOUR FILE

SEE BACK OF THIS FORM FOR INSTRUCTIONS
PAYMENT MAY BE MADE AT YOUR CHARTERED BANK IN ONTARIO FREE OF CHARGE

Tax Amount paid **501.91**

Make cheque or Money Order payable in Canadian funds to the TREASURER OF ONTARIO for the full amount of Tax due and payable.

This Return covers the period

From

To

Permit No.

RETURN DUE DATE

This is your District Office Address and Telephone Numbers

FURTHER MESSAGES OF INTEREST TO YOU WILL APPEAR IN THIS SPACE



B

Registered Vendor — Retail Sales Tax Return

	Dollars	Cents
1 Total Sales in Ontario	10293	00
2 Tax Collectable on Sales	52057	
3 Tax on Purchases for own Consumption	216	
4 Sub-Total (2+3)	52273	
5 Current Penalty (5% of 4)		
6 Sub-Total (4 + 5)	522.73	
7 Compensation	20.82	
8 Sub-Total (6 - 7)	501.91	
9 Adjustment		
10 Tax Amount paid (8 + or - 9)	501.91	

RETURN DUE DATE FROM TO
This Return covers the period

Permit Number

E

Certification — To the best of my knowledge and belief the statements on both sides of the Return are certified to be correct.

Signature *Vendor Signature* Title *Teller*
Date *5-5-80* Telephone *123 123-4567*

FOR OFFICE USE ONLY

DO NOT WRITE OR STAMP BELOW THIS LINE

NAME AND ADDRESS CHANGE —

If the ownership or legal name, business or trade name, business address, or mailing address of your business has changed, please notify your Retail Sales Tax District Office as soon as possible or complete the appropriate section(s) of the Notification of Change form and mail it to us with your Return. NOTE: The bank will not accept the Notification of Change form.

DISCONTINUANCE OF BUSINESS —

If you have discontinued or sold your business, please notify your Retail Sales Tax District Office as soon as possible, or complete the appropriate section(s) of the Notification of Change form and mail it to us with your Return. NOTE: The bank will not accept the Notification of Change form.

COMPLETION OF RETAIL SALES TAX RETURN

Information entered on the front of the Return is processed by computer. To avoid assessment and unnecessary correspondence, please complete all lines in accordance with the instructions below. "Sample" figures have been entered on the appropriate lines to provide an example of a completed Return.

If no taxable sales have been made during the period, you must complete line 1 by entering the total sales and marking "Nil" on line 2. If no sales of any kind have been made in Ontario during the period, you must mark "Nil" on both lines 1 and 2.

1 **TOTAL SALES IN ONTARIO** — Enter your total sales in Ontario, net of returns, refunds, and discounts. Include all sales of tangible personal property, all sales of admission to a place of amusement and all services provided, taxable or not. "Sale" includes lease, rental, exchange, barter, conditional sale, etc. The amount of total sales in dollars only are required. If exact figures are not readily available, approximate amounts are acceptable. This line must always be completed, even if line 2 is "Nil".

2 **TAX COLLECTABLE ON SALES** — Enter all tax collected or billed on taxable sales during the period.

3 **TAX ON PURCHASES FOR OWN CONSUMPTION** — If merchandise, equipment or other tangible personal property was originally purchased or imported tax free and was used in your business, or taken for personal use during the period, calculate tax at the applicable rate and enter the amount on line 3. Items held for resale or for incorporation into other tangible personal property for sale are not taxable.

If you are a car dealer reporting tax on demonstrators, or you are reporting tax on goods for your own consumption on a formula basis (e.g. sheet metal dealers, monument dealers, etc.), and are experiencing difficulty in calculating the correct figure for reporting on line 3, you should contact your Retail Sales Tax District Office.

5 **CURRENT PENALTY** — If this Return is mailed to reach us, or is presented at the bank, after the "Return Due Date" indicated, enter 5% of line 4 or \$500, whichever is the lesser, and DO NOT deduct compensation on line 7.

7 **COMPENSATION** — Subject to the limitation shown below, compensation may be deducted by you on line 7 of the Return, calculated as follows:
If the amount entered on line 2 is

- (a) \$16.00 or less - deduct amount entered on line 2.
- (b) \$16.01 to \$400.00 - deduct \$16.00.
- (c) \$400.01 and over - deduct 4% of amount on line 2.

LIMIT OF COMPENSATION — Effective April 1, 1980, you may deduct as compensation up to \$1000.00 in total in respect of tax collected during the 12 month period commencing April 1. Regardless of the number of different locations, businesses or names used by you, the maximum compensation to you for each 12 month period remains at \$1000.00. Once you have reached the maximum compensation, the message "AT LIMIT" will appear on line 7 of your return, in which case no further compensation may be claimed during the 12 month period commencing April 1.

DISALLOWANCE OF COMPENSATION — Compensation MAY NOT be deducted in the event that your Return is received later than the RETURN DUE DATE or is filed without a remittance covering the FULL TAX LIABILITY.

9 **ADJUSTMENT** — Place "X" in the appropriate box and add or subtract the amount of the adjustment. IMPORTANT - to ensure correct processing, the Adjustment Calculation on the reverse side of the Return must also be completed.

NOTE: If claiming for the tax included in uncollectable accounts, enter the total tax amount allowed as per claim form. Remember you must include the claim form with your Return.

10 **TAX AMOUNT PAID** — This amount is equal to the amount entered on line 8 plus or minus any amount on line 9. SHORT PAYMENT IS SUBJECT TO PENALTY AND DISALLOWANCE OF COMPENSATION.